

Audit Fees for Proxy Disclosure
2000 Year End

	2000	2001
Audit Fees		
Annual Audit	939,400	1,071,000
Quarterly Reviews	87,249	93,750
Total Audit Fees	<u>1,026,649</u>	<u>1,164,750</u>
All Other Fees		
Audit Related Fees		
Pristine Audits	1,250,000	1,332,261
HIPAA Readiness Assessment	476,333	
Florida and Puerto Rico Statutory Audits	355,300	343,725
Partnership Audits		
Kansas	70,000	46,900
Portland	46,000	28,750
Any other Partnership Audits		
Symmes	3,027	
Memphis	14,400	
	<u>133,427</u>	<u>75,650</u>
UK Statutory Audits (US\$)	48,827	47,678
Other Attest Work		
Chesapeake Agreed Upon Procedures	19,400	21,650
CMS Litigation Support	14,000	
Daly City and Australia	1,536	
Internal Audit - Australia		22,000
Penn State Geisenger Review/Audit	4,750	29,500
Horizon 401K audit	13,000	6,750
Newport Beach Election Count	2,000	
	<u>54,686</u>	<u>79,900</u>
Registration Work	117,525	146,625
SCA Development Audit	53,575	38,124
FACIS	47,916	
Other Accounting and Consultation	40,015	28,923
Oracle System Control Assessment		288,540
AABSCAST	6,250	6,250
	<u>2,583,854</u>	<u>2,387,676</u>
All Other Fees Excluding Audit Related		
US Tax	19,762	75,215
UK Tax (US\$)	46,345	46,365
	<u>66,107</u>	<u>121,580</u>
Total "All Other" Fees	<u>2,649,961</u>	<u>2,509,256</u>
Total Fees	<u><u>3,676,610</u></u>	<u><u>3,674,006</u></u>

Appendix 1:
Summary of Fees (Proxy Disclosure Format)

	2000 Actual
Audit Fees¹	
Annual Audit	\$ 939,400
Quarterly Reviews	87,249
Total Audit Fees	<u>1,026,649</u>
All Other Fees	
Audit Related Fees ²	2,583,854
All Other Fees Excluding Audit Related ³	66,107
Total "All Other" Fees	<u>2,649,961</u>
Total Fees	<u>\$ 3,676,610</u>

¹ The amounts in this category include fees for the audit of the Company's 2000 financial statements, regardless of when the services are performed and billed.

² Audit related services principally include fees related to pension, statutory and subsidiary stand-alone audits; the Pristine Audits; consultation on accounting standards; SEC registration statements; and a Health Insurance Portability and Accountability Act (HIPAA) assessment.

³ All other primarily relates to tax related services.

Attachment – Summary of Fees (Proxy Disclosure Format)

	2001 Actual
Audit Fees¹	
Annual Audit	\$ 1,071,000
Quarterly Reviews	93,750
Total Audit Fees	<u>1,164,750</u>
All Other Fees	
Audit Related Fees ²	2,387,676
All Other Fees Excluding Audit Related ³	121,580
Total "All Other" Fees	<u>2,509,256</u>
Total Fees	<u>\$ 3,674,006</u>

¹ The amounts in this category include fees for the audit of the Company's 2001 financial statements, regardless of when the services are performed and billed.

² Audit related services principally include fees related to pension, statutory and subsidiary stand-alone audits; the Pristine Audits; consultation on accounting standards; SEC registration statements; and a systems controls review assessment related to the potential implementation of Oracle software solutions.

³ All other primarily relates to tax related services.

Audit Fees

The aggregate fees billed to us by Ernst & Young LLP for the fiscal year ended December 31, 2001 and the audit of such fiscal year were as follows:

Audit Fees	1,164,750
All Other Fees	
Audit Related Fees	2,387,676
Non-Audit Related Fees	<u>121,580</u>
Total of All Other Fees	2,509,256